

Title 36: TAXATION
Chapter 573: RECIPROCITY IN COLLECTION

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Maine Revised Statutes
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§4041. STATE DEFINED

For the purposes of this chapter the word "state" shall be construed to include any territory of the United States, the District of Columbia and any foreign country.

§4042. PROOF OF PAYMENT FILED IN PROBATE COURT

At any time before the expiration of 15 months after the qualification in any Probate Court in this State of a personal representative of the will of or personal representative of the estate of a nonresident decedent, the personal representative shall file with the court proof that all death taxes, together with interest or penalties thereon, due to the state of domicile of the decedent or to any political subdivision thereof, have been paid or secured or that no taxes, interest or penalties are due, as the case may be. [1983, c. 480, Pt. A, §63 (AMD).]

SECTION HISTORY

1983, c. 480, §A63 (AMD).

§4043. FORM OF PROOF; FAILURE TO FILE

The proof required by section 4042 may be in the form of a certificate issued by the official charged with the administration of the death tax laws of the state of domicile. If proof is not filed as therein provided, the register of probate shall forthwith notify by mail the official of the state of domicile so far as is known to him: [1983, c. 480, Pt. A, §64 (AMD).]

1. Name, date of death and domicile. The name, date of death and last domicile of the decedent;
[1983, c. 480, Pt. A, §64 (AMD) .]

2. Name and address of representative. The name and address of each personal representative;
[1983, c. 480, Pt. A, §64 (AMD) .]

3. Value of estate. An estimate of the value of all the property of the estate; and
[1983, c. 480, Pt. A, §64 (AMD) .]

4. Fact proof not filed. The fact that the personal representative has not filed the proof required in section 4042.
[1983, c. 480, Pt. A, §64 (AMD) .]

The register shall attach to that notice a plain copy of the will and codicils of the decedent, if he died testate, or if he died intestate, a list of his heirs and next of kin so far as is known to the register. Within 60 days after the mailing of the notice, the official of the state of domicile may file with the Probate Court in this State a petition for an accounting in the estate. The official shall, for the purposes of this chapter, be a party interested for the purpose of petitioning for the accounting. If a petition is filed within the period of 60 days, the Probate Court shall decree an accounting, and upon that accounting being filed and approved shall decree

the remission to the fiduciary appointed by the Probate Court of the state of domicile of the balance of the intangible personalty after the payment of creditors and expenses of administration in this State. [1983, c. 480, Pt. A, §64 (AMD).]

SECTION HISTORY

1983, c. 480, §A64 (AMD).

§4044. VIOLATIONS

Unless either section 4042 or 4043 shall have been complied with, no personal representative may be entitled to a final accounting or discharge in any Probate Court in this State. [1983, c. 480, Pt. A, §65 (AMD).]

SECTION HISTORY

1983, c. 480, §A65 (AMD).

§4045. RECIPROCITY

This chapter shall apply to the estate of any nonresident decedent if the laws of the state of his domicile contain a provision, of any nature or however expressed, whereby this State is given reasonable assurance of the collection of its death taxes, interest and penalties from the estates of decedents dying domiciled in this State in cases where the estates of such decedents are being administered in such other state. This chapter shall be liberally construed in order to insure that the state of domicile of any decedent shall receive any death taxes, together with interest and penalties thereon, due to it.

§4046. REMISSION ORDERS ALLOWED

Nothing in this chapter shall be construed to prevent a probate court from ordering the remission of any intangible personal property belonging to the estate of a nonresident decedent which is being administered in this State, and such probate court is authorized to order such remission whenever good cause is shown therefor.

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